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**Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations**

**Financing of the United Nations Mission in Liberia**

# Financial performance report for the period from 1 July 2005 to 30 June 2006 and proposed budget for the period from 1 July 2007 to 30 June 2008 of the United Nations Mission in Liberia

## Report of the Advisory Committee on Administrative and Budgetary Questions

| | |
|---|---|
| Appropriation 2005/06 | $722 422 100 |
| Expenditure 2005/06 | $707 104 900 |
| Unencumbered balance 2005/06 | $15 317 200 |
| Appropriation 2006/07 | $714 613 300 |
| Projected expenditure 2006/07* | $700 206 900 |
| Estimated unencumbered balance 2006/07* | $14 406 400 |
| Proposal submitted by the Secretary-General for 2007/08 | $695 461 500 |
| Recommendation of the Advisory Committee for 2007/08 | $688 330 600 |

* Estimates as at 15 March 2007.

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# I. Introduction

1. **The recommendations of the Advisory Committee on Administrative and Budgetary Questions in paragraph 38 below would entail a reduction of $7,130,900 in the proposed budget of the United Nations Mission in Liberia (UNMIL) for the period from 1 July 2007 to 30 June 2008 (A/61/783). The Committee also makes a number of observations and recommendations regarding the administration and management of the Mission.**

2. The Committee's general report on administrative and budgetary aspects of the financing of the United Nations peacekeeping operations will contain its views and recommendations on a number of cross-cutting issues. Consequently, in the paragraphs below, the Committee deals with resources and other items specifically relating to UNMIL.

3. The documents used by the Committee in its consideration of the financing of UNMIL are listed at the end of the present report.

# II. Financial performance report for the period from 1 July 2005 to 30 June 2006

4. The General Assembly, in its resolution 59/305, appropriated to the special account for UNMIL an amount of $760,567,400 for the period from 1 July 2005 to 30 June 2006, inclusive of $722,422,100 for the maintenance of the Mission, $31,191,200 for the support account for peacekeeping operations and $6,954,100 for the United Nations Logistics Base. Expenditure for the period totalled $707,104,900 gross ($696,227,300 net). The Committee notes that the budget implementation rate rose from 90.1 per cent in 2004/05 to 97.9 per cent in 2005/06.

5. The unencumbered balance of $15,317,200 gross ($14,979,100 net) for the period 2005/06 represents, in gross terms, 2.1 per cent of the appropriation for the maintenance of the Mission. Key resource variances include savings under:

- United Nations police personnel ($7.5 million), owing to the non-deployment of a planned 240 police personnel as a consequence of the change in the scope of operational plans and an overall decrease in the after-30 day mission subsistence allowance rate from $134 to $123 per person per day
- Facilities and infrastructure ($11.1 million), owing to the reduced consumption of petrol, oil and lubricants, lower costs for the rental of premises because of the availability of Government-provided facilities, delays in the deployment of contractual security services in the regions, the non-implementation of the "ship-to-shore" project for storage facilities, lower requirements for building maintenance supplies, delays in the procurement of road maintenance supplies and the availability of stocks of field defence supplies acquired in prior periods
- Ground transportation ($12.2 million), attributable to lower requirements for fuel because of severe weather and poor road conditions, combined with delays in the acquisition of vehicles owing to late finalization of the systems contract.

6. These savings were offset in part by higher than budgeted expenditure for military contingents ($13.2 million), primarily attributable to the retention of three battalions (2,348 troops) beyond 1 March 2006 and the deployment of 250 additional troops in support of the Sierra Leone Special Court from January 2006.

7. The comments of the Committee on the information presented in the performance report (A/61/715) on individual objects of expenditure can be found in the discussion of the proposed budget for the period from 1 July 2007 to 30 June 2008 (A/61/783) in the paragraphs below.

8. The Committee notes that the General Assembly, in its resolution 61/264, has requested the Secretary-General to submit a detailed report on after-service health insurance to the Assembly at its sixty-third session. **Pending a decision by the General Assembly, the Committee recommends that the full amount of other income and adjustments amounting to $47,819,900, as well as a portion of the unencumbered balance amounting to $1,403,400 for UNMIL for the period 2005/06, which had been proposed for meeting after-service health insurance liabilities, be credited to Member States.**

## III. Information on performance for the current period

9. The Committee was informed that, as at 16 March 2007, a total of $2,724,537,500 had been assessed on Member States in respect of UNMIL since its inception. Payments received as at the same date amounted to $2,355,413,500, leaving an outstanding balance of $369,124,000. As at 26 March 2007, the cash position of the Mission was $255,400,000. Taking into account the three-month operating reserve of $98,251,000, the remaining cash available for reimbursement to troop-contributing countries amounts to $157,149,000.

10. The Committee was informed that, as at 31 December 2006, the estimated amount owed in respect of troop-cost reimbursement was $85,150,700 and that $87,294,900 was owed for contingent-owned equipment. In respect of death and disability compensation, $713,000 had been paid as at 28 February 2007 for 21 claims, 18 claims were pending and unliquidated obligations stood at $2,426,300. **The Committee expects expeditious settlement of these claims.**

11. The Committee was informed that, as at 28 February 2007, the incumbency for UNMIL for the period from 1 July 2006 to 30 June 2007 was as follows:

| | *Authorized*[a] | *Encumbered* | *Vacant* | *Vacancy/delayed deployment rate (percentage)* | *Budgeted vacancy/delayed deployment rate (percentage)* |
|---|---|---|---|---|---|
| Military observers | 215 | 209 | 6 | 3 | 5 |
| Military contingent personnel | 14 785 | 13 849 | 936 | 6 | 2 |
| Civilian police | 875 | 604 | 271 | 24 | 5 |
| Formed police units | 240 | 595 | -355 | -198 | 0 |
| International staff | 589 | 520 | 69 | 12 | 20 |
| National staff | 950 | 923 | 27 | 3 | 5 |
| United Nations Volunteers | 278 | 230 | 48 | 17 | 5 |

[a] Represents the highest authorized strength for the period.

12. The Committee was provided with expenditure data for the period from 1 July 2006 to 30 June 2007 as at 15 March 2007 (see annex I to the present report). Expenditure for the period as at 15 March 2007 amounted to $595,158,700 against an apportionment of $714,613,300 gross. The Secretariat estimates projected expenditures for the period from 16 March to 30 June 2007 at $105,048,200. For the whole financial period, therefore, expenditures are estimated at $700,206,900, or some 98 per cent of the apportionment. This would result in an unencumbered balance of $14,406,400.

# IV. Proposed budget for the period from 1 July 2007 to 30 June 2008

## A. Mandate and planned results

13. The mandate of UNMIL was established by the Security Council in its resolution 1509 (2003). By its resolution 1750 (2007), the Security Council extended the mandate of UNMIL until 30 September 2007, and requested that the Secretary-General present a detailed drawdown plan for the Mission in his next report to the Council scheduled for June 2007, which should include specific recommendations on force levels and options for a drawdown.

## B. Resource requirements

14. The proposed budget for UNMIL for 2007/08 (A/61/783) amounts to $695,461,500 gross ($683,741,900 net), representing a decrease of $19,151,800, or 2.7 per cent, in gross terms over the amount of $714,613,300 apportioned for the 2006/07 period. The budget provides for the deployment of 215 military observers, 14,060 military contingents, 1,240 United Nations police, including formed units, 570 international staff, 990 national staff and 259 United Nations Volunteers, including 5 international and 8 national positions under general temporary assistance.

## 1. Military and police personnel

| *Category* | *Authorized 2006/07* | *Authorized/ proposed 2007/08* | *Variance* |
|---|---|---|---|
| Military observers | 215 | 215 | — |
| Military contingent personnel | 14 785 | 14 060 | -725 |
| United Nations police | 875 | 635 | -240 |
| Formed police units | 240 | 605 | 365 |

15. The estimated requirements for military and police personnel for the period from 1 July 2007 to 30 June 2008 amount to $357,843,300, reflecting a decrease of $21,068,600, or 5.6 per cent, over the apportionment for 2006/07.

16. The lower requirements for military contingents result from the planned repatriation of a battalion in 2006/07, a decrease in the authorized contingent personnel strength by 125 and a decrease in the cost of rations from on average $4.72 to $3.74 per person per day. Lower requirements for United Nations police are owed to the non-deployment of 240 police personnel in lieu of formed police personnel, combined with a lower subsistence allowance and the application of a 10 per cent delayed deployment factor instead of the 5 per cent applied in the current period. These decreases are offset in part by higher requirements for United Nations formed police resulting from an increase in the authorized strength by 365, from 240 to 605. Upon enquiry, the Committee was provided clarifications on turnover, unserviceability and non-deployment factors, which are provided, for information, in annex II to the present report.

## 2. Civilian personnel

| *Category* | *Approved 2006/07* | *Proposed 2007/08* | *Variance* |
|---|---|---|---|
| International staff[a] | 598 | 570 | -28 |
| National staff[a] | 957 | 990 | 33 |
| United Nations Volunteers | 278 | 259 | -19 |

[a] Includes positions funded under general temporary assistance.

17. The estimated requirements for civilian personnel for the period from 1 July 2007 to 30 June 2008 amount to $118,383,200, reflecting an increase of $11,137,800, or 10.4 per cent, over the apportionment for 2006/07.

18. **Pending a decision by the General Assembly on the funding of after-service health insurance, the Committee recommends a reduction of $2,171,900 under common staff costs of international staff and $22,700 under general temporary assistance in the proposed budget of UNMIL for the period 2007/08.**

19. The Committee notes that the vacancy rate for international staff has been reduced from an average of 15.2 per cent in 2005/06 to a current rate, as at 28 February 2007, of 12 per cent. It was informed that the Mission was experiencing increased competition from new and/or expanding missions such as the United Nations Interim Force in Lebanon and the United Nations Integrated Mission in

Timor-Leste, which had drawn on experienced staff from UNMIL and other mature, stable missions, but that it would pursue its efforts to reduce the vacancy rate further while maintaining gender and geographical balance. **The Committee welcomes the progress made in reducing vacancy rates and encourages UNMIL to pursue its efforts to maintain adequate levels of staff to accomplish its mandate.**

20. The Committee notes that, in response to General Assembly resolution 60/266, a review of staffing requirements was undertaken, with a view towards ensuring the most cost-effective use of resources and the alignment of the functions and levels of posts of the Mission to its evolving mandate and changing operational environment, as well as to the actual responsibilities to be assumed and activities to be accomplished. The outcome of the review has led to proposals for the abolition of 28 international and 19 United Nations Volunteer posts and the establishment of 33 national posts. **The Committee welcomes these proposals and encourages UNMIL to pursue its efforts to intensify capacity-building of local staff. It has consistently encouraged the gradual replacement of international staff in field missions with national staff, wherever feasible and cost-effective. In this regard, the Committee requests that full justification be provided for all new national posts requested to be established.**

**Recommendations on posts**

21. A summary of the posts requested for conversion, establishment and abolition is presented in annex III to the present report. The Committee recommends acceptance of the proposals of the Secretary-General.

## 3. Operational costs

| *Expenditures 2005/06* | *Apportionment 2006/07* | *Projected expenditure up to 30 June 2007* | *Projected savings for 2006/07* | *Proposed 2007/08* |
|---|---|---|---|---|
| $220 064 800 | $228 456 000 | $217 735 200 | $10 720 800 | $219 235 000 |

22. The estimated operational requirements for the period from 1 July 2007 to 30 June 2008 represent a decrease of $9,221,000, or 4 per cent, in comparison with the apportionment for 2006/07. Major factors contributing to the variance include a decrease in requirements for facilities and infrastructure owed to the completion of alteration and renovation works, reduced requirements for safety and security equipment, lower requirements for self-sustainment of military contingents and formed police personnel, and reduced fuel usage resulting from the implementation of the Mission Electronic Fuel Accounting System, as well as the optimized relocation of helicopters in Gbarnga and Greenville to reduce flying time. These reductions are partially offset by higher costs for the rental and operation of eight commercial rotary-wing aircraft.

23. Subsequent to the adoption of Security Council resolution 1750 (2007), in which the Security Council requested the Secretary-General to present a detailed drawdown plan for the Mission in his next report to the Council scheduled for June 2007 (see para. 13 above), the Committee received additional information indicating that UNMIL had decided to defer the replacement of the certain equipment items that were included in the budget proposal for 2007/08. These include tentage, electrical and accommodation equipment under facilities and infrastructure

($251,000); one palletized load system truck under ground transportation ($141,400); 50 handheld VHF radios under communications ($25,900); and five heavy-duty shelving units under other supplies, services and equipment ($8,700). Total savings resulting from the non-replacement of these items in the 2007/08 budget amount to $427,000. **The Committee recommends that the resource requirements under the relevant categories be reduced accordingly.**

**Air transportation**

24. The Committee notes that expenditure for air operations, as at 15 March 2007, totalled $54,503,100, against a total apportionment of $66,140,000, with a projected unencumbered balance of $1,624,900 at the end of the 2006/07 period. The estimated requirements for air transportation for 2007/08 amount to $73,648,500, an increase of $7,508,500, or 11.4 per cent over the 2006/07 apportionment. The proposal is for a total of 25 aircraft, including three fixed-wing and 22 helicopters. The fleet composition of rotary aircraft would remain unchanged as compared to the current period, but the total costs for the rental and operations of helicopters would increase by $9,241,100.

25. Upon request, the Committee was informed that this significant increase resulted from changes in the terms and conditions for the rotary-wing aircraft, under which the vendors had increased their guaranteed costs while reducing the flight hour cost. It was further informed that since only a limited number of vendors have the capability of meeting the high demand of peacekeeping missions for MI-8MTV and MI-26 aircraft, they were able to set prices with little or no competition. **The Committee requests that in such cases of significant increases in expenditures or contractual agreements, complete explanations, including any mitigating actions undertaken by the Mission or Headquarters, be provided in future budget proposals.**

26. In paragraph 24 of his overview report on peacekeeping operations (A/61/786), the Secretary-General has indicated that the outcome of a Resource and Mode of Transportation Review conducted in the West African region comprising two major missions (UNMIL and the United Nations Operation in Côte d'Ivoire) concluded that one Mi-26 helicopter currently in UNMIL could be de-positioned towards the end of 2007, without adversely impacting the mission's support capability. However, this is not reflected in UNMIL's budget proposals for 2007/08. Upon enquiry, the Committee was informed that it had indeed been decided to decommission the Mi-26 helicopter towards the end of 2007, and that that was not reflected in the budget proposal because the decision was made after the finalization of the proposed 2007/08 budget. The Committee notes that the decommissioning of the helicopter effective 1 January 2008 would reduce resource requirements under air transportation by $4,509,300 as follows:

| *Category* | *Amount of reduction ($)* |
|---|---|
| Equipment and supplies | 78 900 |
| Petrol, oil and lubricants | 639 900 |
| Liability insurance | 5 000 |
| Rental and operation of helicopters | 3 785 500 |
| **Total** | **4 509 300** |

27. **The Committee recommends that the resource requirements under air transportation be reduced accordingly.**

**Travel**

28. In the period 2005/06, actual expenditure under official travel amounted to $2,342,000, some $472,800 or 25.3 per cent, greater than the apportionment of $1,869,200. From the supplementary information provided to it, the Committee notes that the increase is composed of an increase of $665,900 under non-training-related travel, which was offset by lower requirements in the amount of $193,100 for training-related travel. Considerable cost overruns are also projected under official travel for the current period 2006/07, at $739,400, or 45.8 per cent, for a total projected expenditure of $2,353,500, against an apportionment of $1,614,100.

29. Upon request, the Committee was provided with additional information on the purpose of that travel and why sufficient provision had not been made. A total of 443 unplanned trips were undertaken in 2005/06. Extensive travel was required for electoral staff for conducting workshops, maintaining liaison and ensuring the delivery of essential supplies to the 15 counties in connection with the presidential run-off and by-elections that were not foreseen in the original plan. Furthermore, unplanned trips were undertaken, inter alia, related to military consultations for coordination and training in connection with the Special Court in Sierra Leone, to facilitate meetings with the Economic Community of West African States and for operational requirements related to pre-deployment assistance to the United Nations Mission in Sierra Leone and UNOCI; the operational readiness of the level-IV hospital in Accra; and the provision of administrative and technical support in connection with the evaluation of medical facilities in Western Africa, coordination for the Special Court in Sierra Leone, and the construction of prison facilities within Liberia.

30. The Committee believes that some of these travel requirements could have been foreseen. **It recommends that the travel budget be carefully monitored and controlled and that the basis for the travel estimates and actual expenditures be fully justified in the narratives and annexes of the next budget submission. Detailed explanations on expenditures for travel for the period 2006/07 should be provided in the performance report.** The Committee comments on this subject in its general report on peacekeeping operations.

**Training**

31. The Committee was informed that the proposal for 2007/08 is to provide 117 external and internal training courses to 585 national and international staff at an estimated cost of $1,285,800 (see A/61/783, paras. 55 and 56). The Committee requested a breakdown of costs by national and international staff, but was informed that this information was not readily available. However, during its discussions with the representatives of the Secretary-General, it was informed that a large part of the training resources for the period 2007/08 would be allocated to the training of national staff. **As training will play an important role in the transfer of skills and responsibilities to national staff (see para. 20 above), the Committee welcomes the focus placed by UNMIL on the development of national staff and encourages the Mission to tailor its training programmes accordingly. It requests that a breakdown of resources allocated by category of staff be**

**provided in future performance reports and budget proposals.** The Committee also comments on this subject in its general report on peacekeeping operations.

**Fuel**

32. The Committee notes that the Mission Electronic Fuel Accounting System is to be implemented at UNMIL, to improve monitoring and analysis of fuel consumption, establish usage patterns and facilitate identification of irregularities and fraud. It is expected that its implementation will lead to economies through reduced consumption of fuel in the amount of $1.8 million under ground transportation. The implementation of the system necessitates full control of fuel distribution by the fuel unit of the Mission: it is proposed to establish 25 national general service posts for this function, to be deployed throughout the country (see A/61/783, para. 50).

33. The Committee was informed that the system, initially developed at UNAMSIL, is still in a prototype phase and is being tested in the United Nations Operation in Burundi, the United Nations Organization Mission in the Democratic Republic of the Congo and UNMIL. It will be further tested in the United Nations Mission in the Sudan and UNIFIL in 2007/08. An enterprise fuel accounting system, taking into account the lessons learned from the prototype phase, will be implemented in 2008/09. **The Committee recommends that the total savings and costs of the system be carefully monitored and analysed during the prototype testing phase. The Committee intends to follow up this matter and requests that an appraisal of the efficiency gains realized be included in the next budget submission.**

**Quick-impact projects**

34. A provision of $1,000,000 is included in the proposed budget for 2007/08 for quick-impact projects, in order to assist inaccessible rural communities that do not benefit from the support of other actors. According to the Secretary-General, quick-impact projects will complement the Mission's efforts to implement its mandate. **The Committee fully recognizes the usefulness and cost-effectiveness of quick-impact projects. It reiterates that care should be taken to ensure that such projects conform to the original concept for this type of activity and are in harmony with the activities of other development or humanitarian assistance entities in the Mission area.**

**Other**

35. The Committee requested additional information on the reimbursement in 2005/06 to the United Nations Development Programme (UNDP) of expenditure incurred in the period 2003/04 for food, medical services and transportation of ex-combatants during the demobilization phase of the Mission's disarmament, demobilization, rehabilitation and reintegration programme (see A/61/715, paras. 23 and 25). It was informed that in December 2004, UNDP had requested reimbursement from UNMIL of an amount of $12.3 million for demobilization support services provided during 2004, including camp management, food, transportation, medical screening, reproductive health and interim care centres. The level of reimbursement was the subject of discussions, and the Office of Internal Oversight Services was requested to review the matter. Based on the

recommendations of the Chief Resident Auditor of UNMIL, it was decided to reimburse UNDP a total sum of $6,369,099 for the costs of food ($2.1 million), transportation ($2.1 million) and medical screening ($2.1 million). Since this question was resolved in April 2006, the corresponding expenditures were charged to the financial period 2005/06. The Committee notes that the 2007/08 budget proposal includes further activities with respect to the reintegration and rehabilitation of ex-combatants in cooperation with UNDP (see A/61/783, component 2, section 2.3). **It requests that a clear description of the respective roles of each partner be established in accordance with General Assembly resolution 59/296.**

36. Upon request, the Committee was provided additional information on the increased legal workload during the 15-month period from 1 September 2005 to 31 December 2006. These included legal cases related to administrative and operational matters, including security (360 cases); agreements, contracts, and memoranda of understanding (130 cases); the implementation of Security Council resolutions (48 cases); and the drafting of legal correspondence (62 cases).

## V. Conclusion

37. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2005 to 30 June 2006 is indicated in paragraph 26 of the performance report (A/61/715). **The Committee recommends that the unencumbered balance of $15,317,200, as well as other income and adjustments in the amount of $47,819,900, be credited to Member States in a manner to be determined by the Assembly (see para. 8 above).**

38. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2007 to 30 June 2008 is indicated in paragraph 90 of the proposed budget (A/61/783). **The Committee recommends acceptance of the Secretary-General's request subject to the observations and comments made in the paragraphs above. Taking into account its observations in paragraphs 8, 23, and 27 above, the Committee recommends that the estimated budget requirements of $695,461,500 for the maintenance of the Mission be reduced by $7,130,900. Accordingly, the Committee recommends that the General Assembly appropriate an amount of $688,330,600 gross ($676,611,000 net) for the maintenance of UNMIL for the 12-month period from 1 July 2007 to 30 June 2008.**

*Documentation*

- Performance report on the budget of the United Nations Mission in Liberia for the period from 1 July 2005 to 30 June 2006: report of the Secretary-General (A/61/715)
- Budget for the United Nations Mission in Liberia for the period from 1 July 2007 to 30 June 2008: report of the Secretary-General (A/61/783)
- Financial performance report for the period from 1 July 2004 to 30 June 2005 and proposed budget for the period from 1 July 2006 to 30 June 2007 of the United Nations Mission in Liberia: report of the Advisory Committee on Administrative and Budgetary Questions (A/60/852)
- General Assembly resolution 60/276
- Fourteenth progress report of the Secretary-General on the United Nations Mission in Liberia (S/2007/151)
- Security Council resolution 1750 (2007)

# Annex I

## Current and projected expenditures of the United Nations Mission in Liberia for the period from 1 July 2006 to 30 June 2007

| | *1 July 2006 to 15 March 2007* | | | *Projected 16 March to 30 June 2007* | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Apportionment (1)* | *Total expenditure (2)* | *Unencumbered balance (3)=(1)-(2)* | *Expenditure (4)* | *Total expenditure, including projected (5)=(2)+(4)* | *Estimated unencumbered balance as at 30 June 2007 (6)=(1)-(5)* | *Variance percentage (7)=(6)÷(1)* | *Reasons for variance* |
| **Military and police personnel** | | | | | | | | |
| Military observers | 10 899.4 | 7 398.7 | 3 500.7 | 3 471.5 | 10 870.2 | 29.2 | 0.3 | |
| Military contingents | 321 370.4 | 298 121.5 | 23 248.9 | 20 874.7 | 318 996.2 | 2 374.2 | 0.7 | |
| United Nations police | 39 743.1 | 21 034.8 | 18 708.3 | 11 514.0 | 32 548.8 | 7 194.3 | 18.1 | Variance is attributable to a lower actual monthly average strength of 598 civilian police compared to a budgeted strength of 758 civilian police representing a 21 per cent vacancy rate (in comparison to a 5 per cent vacancy rate budgeted). |
| Formed police units | 6 899.0 | 6 883.7 | 15.3 | 2 218.2 | 9 101.9 | (2 202.9) | (31.9) | Variance is attributable to the rotation of formed police personnel as opposed to their repatriation and the increased requirements for freight and deployment of contingent-owned equipment due to the deployment of an additional formed police unit. |
| **Subtotal** | **378 911.9** | **333 438.7** | **45 473.2** | **38 078.4** | **371 517.1** | **7 394.8** | **2.0** | |

| | 1 July 2006 to 15 March 2007 | | | Projected 16 March to 30 June 2007 | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Apportionment (1)* | *Total expenditure (2)* | *Unencumbered balance (3)=(1)-(2)* | *Expenditure (4)* | *Total expenditure, including projected (5)=(2)+(4)* | *Estimated unencumbered balance as at 30 June 2007 (6)=(1)-(5)* | *Variance percentage (7)=(6)÷(1)* | *Reasons for variance* |
| **Civilian personnel** | | | | | | | | |
| International staff | 80 511.0 | 57 063.9 | 23 447.1 | 27 611.6 | 84 675.5 | (4 164.5) | (5.2) | Variance is attributable to lower actual average vacancy rate of 12 per cent compared to budgeted vacancy rate of 20 per cent, as well as an increase in salary scales for General Service staff, effective 1 November 2006, and increase in hazard pay to $1,300 per person per month for Professional staff, effective 1 January 2007. |
| National staff | 15 978.6 | 9 155.2 | 6 823.4 | 6 843.0 | 15 998.2 | (19.6) | (0.1) | |
| United Nations Volunteers | 10 755.8 | 7 303.3 | 3 452.5 | 2 977.6 | 10 280.9 | 474.9 | 4.4 | |
| **Subtotal** | **107 245.4** | **73 522.4** | **33 723.0** | **37 432.2** | **110 954.6** | **(3 709.2)** | **(3.5)** | |
| **Operational costs** | | | | | | | | |
| General temporary assistance | 792.8 | 643.2 | 149.6 | 282.7 | 925.9 | (133.1) | (16.8) | Variance is attributable to increased requirements for 16 general temporary assistance with an overall average actual vacancy rate of 14.3 per cent. Provisions were made for the staff of the Conduct and Discipline Unit with the rest being under international and national staff salaries. |
| Government-provided personnel | — | — | — | — | — | — | — | |
| Civilian electoral observers | — | — | — | — | — | — | — | |

| | *1 July 2006 to 15 March 2007* | | | *Projected 16 March to 30 June 2007* | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Apportionment (1)* | *Total expenditure (2)* | *Unencumbered balance (3)=(1)-(2)* | *Expenditure (4)* | *Total expenditure, including projected (5)=(2)+(4)* | *Estimated unencumbered balance as at 30 June 2007 (6)=(1)-(5)* | *Variance percentage (7)=(6)÷(1)* | *Reasons for variance* |
| **Consultants** | 675.6 | 314.3 | 361.3 | 262.2 | 576.5 | 99.1 | 14.7 | Variance is attributable to the delays in engaging consultants for the planned activities on capacity strengthening of legal and judicial institutions and jurisdiction/court system workshops. The delays were owed to the slow approval of the process by national counterparts in view of their need to prioritize initiatives. |
| **Official travel** | 1 614.1 | 1 552.7 | 61.4 | 800.8 | 2 353.5 | (739.4) | (45.8) | Variance is attributable to higher requirements for travel within the mission area than expected. |
| **Facilities and infrastructure** | 80 871.6 | 67 938.3 | 12 933.3 | 10 621.3 | 78 559.6 | 2 312.0 | 2.9 | |
| **Ground transportation** | 20 512.4 | 16 185.9 | 4 326.5 | 2 204.5 | 18 390.4 | 2 122.0 | 10.3 | Variance is mainly attributable to lower requirements for fuel. |
| **Air transportation** | 66 140.0 | 54 503.1 | 11 636.9 | 10 012.0 | 64 515.1 | 1 624.9 | 2.5 | |
| **Naval transportation** | 2 590.5 | 2 732.4 | (141.9) | 35.7 | 2 768.1 | (177.6) | (6.9) | Variance is attributable to additional requirements of fuel for the coastal freighter in view of the increased number of trips from two to three per month. |

| | 1 July 2006 to 15 March 2007 | | | Projected 16 March to 30 June 2007 | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Apportionment (1)* | *Total expenditure (2)* | *Unencumbered balance (3)=(1)-(2)* | *Expenditure (4)* | *Total expenditure, including projected (5)=(2)+(4)* | *Estimated unencumbered balance as at 30 June 2007 (6)=(1)-(5)* | *Variance percentage (7)=(6)÷(1)* | *Reasons for variance* |
| Communications | 23 889.5 | 18 365.1 | 5 524.4 | 1 970.3 | 20 335.4 | 3 554.1 | 14.9 | Variance is attributable to lower requirements for commercial communications, maintenance/services of communications equipment and spare parts and to some troops not being self-sustained in all areas of communications. |
| Information technology | 4 990.8 | 4 354.1 | 636.7 | 703.1 | 5 057.2 | (66.4) | (1.3) | |
| Medical | 14 563.6 | 12 397.3 | 2 166.3 | 678.0 | 13 075.3 | 1 488.3 | 10.2 | Variance is attributable to lower requirements for medical evacuations and services. |
| Special equipment | 5 735.5 | 4 664.1 | 1 071.4 | 30.0 | 4 694.1 | 1 041.4 | 18.2 | Variance is attributable to some troops not being self-sustained in respect of observation equipment. |
| Other supplies, services and equipment | 5 079.6 | 3 578.7 | 1 500.9 | 1 905.4 | 5 484.1 | (404.5) | (8.0) | Variance is attributable primarily to the unbudgeted expenditure for UNMIL's portion for financing of OIOS Procurement Task Force offset in part by reductions in other freight and related costs and acquisition of other equipments. |
| Quick-impact projects | 1 000.0 | 968.4 | 31.6 | 31.6 | 1 000.0 | (0.0) | (0.0) | |
| **Subtotal** | **228 456.0** | **188 197.6** | **40 258.4** | **29 537.6** | **217 735.2** | **10 720.8** | **4.7** | |
| **Gross requirements** | **714 613.3** | **595 158.7** | **119 454.6** | **105 048.2** | **700 206.9** | **14 406.4** | **2.0** | |

| | *1 July 2006 to 15 March 2007* | | | *Projected 16 March to 30 June 2007* | | | | |
|---|---|---|---|---|---|---|---|---|
| | *Apportionment (1)* | *Total expenditure (2)* | *Unencumbered balance (3)=(1)-(2)* | *Expenditure (4)* | *Total expenditure, including projected (5)=(2)+(4)* | *Estimated unencumbered balance as at 30 June 2007 (6)=(1)-(5)* | *Variance percentage (7)=(6)÷(1)* | *Reasons for variance* |
| Staff assessment income | 10 291.9 | 7 162.9 | 3 129.0 | 3 093.6 | 10 256.5 | 35.4 | 0.3 | |
| **Net requirements** | **704 321.4** | **587 995.8** | **116 325.6** | **101 954.6** | **689 950.4** | **14 371.0** | **2.0** | |
| Voluntary contributions in kind | 264.0 | — | 264.0 | 264.0 | 264.0 | — | — | |
| **Total requirements** | **714 877.3** | **595 158.7** | **119 718.6** | **105 312.2** | **700 470.9** | **14 406.4** | **2.0** | |

# Annex II

## Definitions

*Turnover factor*

This is the rate applied to reflect delays in the replacement of military personnel leaving the mission area.

*Unserviceability factor*

Equipment arriving in the mission area must be in serviceable condition (also referred to as working condition) for use in its primary intended role. Unserviceability results when equipment deployed in the mission area is not in working condition and categorized as such in the verification reports by the contingent-owned equipment inspectors in the field.

As a result, the reimbursements made to troop-contributing countries for major equipment reflect reductions to account for the unserviceable equipment as indicated in the verification reports.

*Non-deployment factor*

Non-deployment occurs when the troops and/or the associated contingent-owned equipment are not deployed as originally planned and they are either deployed in a staggered manner (deployed throughout a period) later or not deployed at all.

As a result, the reimbursements made to troop-contributing countries for major equipment reflect reductions to account for the non-deployment of equipment as indicated in the verification reports.

# Annex III

## Summary of proposed changes to the staffing structure

### Component 2: peace consolidation

| *Office/Section/Unit* | *Number* | *Level* | *Description* |
|---|---|---|---|
| | 1 | P-3 | Establishment of a post of Evaluation and Strategic Coordination Officer to be accommodated by the redeployment of the post of Humanitarian Affairs Officer from the Humanitarian Coordinator's Support Office (formerly Humanitarian Coordination Section) |
| | -2 | P-3 | Abolition of 1 P-3 general temporary assistance position of Programme Officer and conversion of 1 P-3 position of Programme Officer to National Officer level |
| | 1 | NO | Conversion of 1 P-3 post to National Officer to provide support to the Environmental and Natural Resources Unit in the Office of the Deputy Special Representative of the Secretary-General (Recovery and Governance) |
| **Subtotal** | **0** | | |
| **Political Planning and Policy Unit** | | | |
| | 4 | P-4 | Establishment of 4 posts for Political Affairs Officers to be accommodated by redeployment from the Civil Affairs Section |
| **Subtotal** | **4** | | |
| **Communications and Public Information Office** | | | |
| | -1 | P-2 | Abolition of the post of Press Officer |
| **Subtotal** | **-1** | | |
| **Recovery, Rehabilitation and Reintegration Section** | | | |
| | -1 | P-5 | Abolition of the post of Chief in the Monitoring and Evaluation Unit |
| | -1 | P-4 | Abolition of the post of Chief in the Recovery, Rehabilitation and Reintegration Field Unit 1 |
| | -2 | P-3 | Abolition of 2 general temporary assistance positions of Rehabilitation, Recovery and Reconstruction Officers from Monitoring and Impact Evaluation Office and from War-affected Populations Office |
| | -1 | P-2 | Abolition of the post of Associate Relief, Recovery and Rehabilitation Officer in the Recovery, Rehabilitation and Reintegration Field Unit |

| *Office/Section/Unit* | *Number* | *Level* | *Description* |
|---|---|---|---|
| | -2 | GS | Abolition of 1 post of Administrative Assistant in the Monitoring and Evaluation Unit and the conversion to the national General Service level of another in the Field Unit of the War-affected Populations Office |
| | 1 | NGS | Establishment of the post of Administrative Assistant to be accommodated by the conversion of a General Service (Other level) post in the Field Unit of the War-affected Populations Office |
| | 4 | NO | Establishment of 4 National Officer general temporary assistance positions to be accommodated through the redeployment of 4 National Officer positions from the Humanitarian Coordinator's Support Office (formerly Humanitarian Coordination Section) to the Recovery, Rehabilitation and Reintegration Field Unit (3) and the Recovery and Employment Unit (1) |
| | -4 | UNV | Abolition of 3 Relief, Recovery and Rehabilitation Officer positions and the redeployment of another to the HIV/AIDS Adviser Unit |
| **Subtotal** | **-6** | | |
| **Humanitarian Coordinator's Support Office** | | | |
| | -1 | P-4 | Abolition of the post of Humanitarian Coordination Officer |
| | -3 | P-3 | Abolition of 2 posts of Humanitarian Affairs Officers and the redeployment of the third to the Office of the Deputy Special Representative of the Secretary-General (Recovery and Governance) |
| | -4 | NO | Redeployment of 4 National Officer general temporary assistance positions to the Recovery, Rehabilitation and Reintegration Section |
| | -4 | UNV | Abolition of 4 Area Assistant Coordinator positions |
| **Subtotal** | **-12** | | |
| **Civil Affairs Section** | | | |
| | -5 | P-4 | Abolition of 1 Civil Affairs post and the redeployment of 4 Civil Affairs Officer posts to the Political Planning and Policy Unit |
| | -1 | P-3 | Abolition of 1 Civil Affairs post |
| | -1 | GS | Abolition of 1 Administrative Assistant post |
| | -6 | UNV | Abolition of 6 Civil Affairs experts |
| **Subtotal** | **-13** | | |

| *Office/Section/Unit* | *Number* | *Level* | *Description* |
|---|---|---|---|
| **Quick-Impact Projects Unit** | | | |
| | -1 | P-4 | Abolition of 1 Programme Officer post |
| | -1 | GS | Abolition of 1 Administrative Assistant post |
| | -1 | NO | Abolition of 1 Donor Officer post |
| **Subtotal** | **-3** | | |
| **Total component 2** | **-31** | | |

## Component 3: rule of law

| *Office/Section/Unit* | *Number* | *Level* | *Description* |
|---|---|---|---|
| **Corrections and Prison Advisory Service** | | | |
| | -1 | GS | Conversion of 1 Administrative Assistant post to the national General Service level |
| | 1 | NGS | Establishment of 1 Administrative Assistant post at the national General Service level to be accommodated by the conversion of 1 General Service (Other level) post |
| **Subtotal** | **0** | | |
| **Legal and Judicial System Support Division** | | | |
| | -1 | P-3 | Conversion of the post of Prosecutorial Adviser to the National Officer level |
| | 1 | NO | Establishment of a National Officer post to be accommodated by the conversion of the post of Prosecutorial Adviser |
| **Subtotal** | **0** | | |
| **Legal Affairs Section** | | | |
| | 1 | P-3 | Establishment of the post of Legal Affairs Officer |
| **Subtotal** | **1** | | |
| **Total component 3** | **1** | | |

## Component 4: support

| *Office/Section/Unit* | *Number* | *Level* | *Description* |
|---|---|---|---|
| **Security Section** | | | |
| | -1 | P-5 | Abolition of the post of Chief Security Officer |
| | 1 | P-4 | Reclassification of the post of Assistant Security Adviser from the P-3 level |
| | -1 | P-3 | Reclassification of the post of Assistant Security Adviser to the P-4 level |
| **Subtotal** | **-1** | | |
| **HIV/AIDS Adviser Unit** | | | |
| | 1 | NO | Establishment of a National Officer post of Counsellor/Research Assistant |
| | 1 | UNV | Establishment of a position of Counsellor/Research Assistant to be accommodated through the redeployment of a United Nations Volunteer from the Recovery, Rehabilitation and Reintegration Section |
| **Subtotal** | **2** | | |
| **Finance Section** | | | |
| | 2 | FS | Establishment of 2 Receiving and Inspection Officer posts to be accommodated through redeployment from Procurement Section |
| | 3 | NGS | Establishment of 3 Receiving and Inspection Clerk posts to be accommodated through the redeployment from Procurement Section |
| **Subtotal** | **5** | | |
| **Procurement Section** | | | |
| | -2 | FS | Redeployment to Finance Section of 2 Field Service posts |
| | -3 | NGS | Redeployment to Finance Section of 3 national General Service Clerk posts |
| **Subtotal** | **-5** | | |
| **General Services Section** | | | |
| | -2 | UNV | Abolition of 2 Receiving and Inspection Assistant positions |
| **Subtotal** | **-2** | | |
| **United Nations Volunteers Support Unit** | | | |
| | 2 | NGS | Establishment of 2 clerk posts |
| **Subtotal** | **2** | | |

| *Office/Section/Unit* | *Number* | *Level* | *Description* |
|---|---|---|---|
| **Joint Logistics Operation Centre** | | | |
| | -1 | P-3 | Abolition of 1 post of Operations Officer |
| | -1 | FS | Conversion of 1 Operations Assistant post to the national General Service level |
| | -1 | GS | Conversion of 1 Administrative Assistant post to the national General Service level |
| | 2 | NGS | Establishment of 2 posts through the conversion of 1 Field Service and 1 General Service (Other level) post |
| **Subtotal** | **-1** | | |
| **Movement Control Section** | | | |
| | -1 | P-3 | Abolition of 1 Movement Control Officer post |
| **Subtotal** | **-1** | | |
| **Engineering Section** | | | |
| | -1 | P-3 | Abolition of 1 Engineer post |
| | -4 | UNV | Abolition of 4 Engineering Assistant positions |
| **Subtotal** | **-5** | | |
| **Communications and Information Technology Section** | | | |
| | -3 | FS | Abolition of 3 Communications Technician posts |
| **Subtotal** | **-3** | | |
| **Transport Section** | | | |
| | 25 | NGS | Establishment of 25 Fuel Technician/Aviation/ Ground Fuel Operator posts |
| **Subtotal** | **25** | | |
| **Total component 4** | **16** | | |
| **Grand total** | **-14** | | |
| International | -28 | | |
| National | 33 | | |
| UNVs | -19 | | |